



STEVE WESTLY
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tulare
Visalia, California

Date: March 26, 2003
Filing Ref: TUL04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval supercedes our previous approval issued **February 5, 2003** and is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-------------------------------|------------------------------|
| 1. Employee Fringe Benefits | 9. RMA – Custodial (ISF) |
| 2. Building Use Allowance | 10. RMA – Grounds (ISF) |
| 3. ADP/Horizon Payroll System | 11. RMA – Mail/Courier (ISF) |
| 4. Auditor-Controller | 12. RMA – Maintenance (ISF) |
| 5. County Counsel | 13. RMA – Utilities (ISF) |
| 6. Personnel | 14. RMA – Motor Pool (ISF) |
| 7. Data Processing (ISF) | 15. RMA – Printing (ISF) |
| 8. RMA – Communication (ISF) | 16. RMA – Radio (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

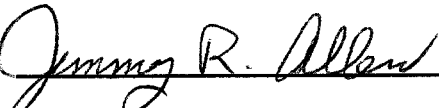
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Exhibit A must be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TULARE

BY

JIMMY R. ALLEN

Name

AUDITOR-CONTROLLER


Title

MARCH 31, 2003

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



WALTER BARNES

Chief Deputy Controller, Finance

4/8/03

Date

Negotiated by Thomas Cotton
Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

FISCAL YEAR 2001/2002
PLAN YEAR 2003/2004

COUNTY OF TULARE, CALIFORNIA
COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

EXHIBIT A
02/26/2003

ALLOCATED COSTS	AG. COMMISSIONER	ASSESSOR	ASSESSOR CLERK RECORDER	AUDITOR ELECTIONS	BOARD OF SUPERVISORS	COOPERATIVE EXTENSION	DISTRICT ATTORNEY	CHILD SUPPORT SERVICES
BUILDING USE ALLOWANCE	48,651	11,936	21,156	7,756	15,079	148,962	50,029	---
EQUIPMENT USE ALLOWANCE	6,064	3,128	18,935	768	2,733	139	3,559	---
ANNUAL AUDITS	458	479	89	48	102	46	1,397	1,387
ADP/HR/PR	7,427	1,944	778	308	329	355	13,274	8,593
AUDITOR/CONTROLLER	47,686	31,955	5,463	42,994	5,603	2,792	118,409	68,552
COUNTY ADMINISTRATOR	8,722	7,647	5,727	1,611	3,884	3,380	25,500	21,728
COUNTY COUNSEL	(775)	11,037	2,055	14,040	140,195	---	15,257	583
DATA PROCESSING	(1,948)	407,093	34,953	26,175	55,177	48,629	138,942	(29,883)
PERSONNEL	28,704	17,843	5,430	2,327	2,172	2,638	57,873	81,767
PURCHASING	1,608	1,508	302	291	352	804	10,604	15,076
RMA - COMMUNICATIONS	5,491	1,537	314	2,860	524	1,607	14,435	11,997
RMA - CUSTODIAL	(20,421)	13,077	23,665	8,703	8,412	4,957	55,654	(16,057)
RMA - GROUNDS	206	1,375	2,489	914	4,041	549	3,818	---
RMA - MAIL/COURIER	(814)	(3,275)	(3,418)	(4,217)	(370)	(121)	(2,167)	(31,700)
RMA - MAINTENANCE	5,081	10,922	18,202	11,839	21,848	14,446	49,526	22
RMA - UTILITIES	1,190	24,305	44,003	16,162	19,580	19,491	90,803	---
RMA - MOTOR POOL	4,060	660	---	50	---	404	2,123	1,289
RMA - PRINTING	(198)	(145)	(64)	(432)	(65)	(357)	(894)	(1,381)
RMA - RADIO	33	---	---	---	---	---	5,338	781
TREASURER	14	13	3	2	3	7	89	127
ACTUAL COST 2001/2002	141,239	543,037	180,082	132,200	279,600	248,725	653,566	132,881
ROLL FORWARD	85,317	260,566	34,093	(34,930)	118,817	189,593	243,487	(436,200)
ESTIMATED COST 2003/2004	226,556	803,603	214,176	97,271	398,417	438,318	897,053	(303,320)
ADJUSTMENT	8,504	(444,189)	(120,144)	(51,180)	(4,845)	(89,603)	(341,936)	67,755
CLAIMABLE COST 2003/2004	235,060	359,414	94,032	46,090	393,572	348,715	555,117	(235,565)

FISCAL YEAR 2001/2002
PLAN YEAR 2003/2004

COUNTY OF TULARE, CALIFORNIA
COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

EXHIBIT A
02/26/2003

ALLOCATED COSTS	DA - WELFARE FRAUD	FIRE	HHSA ADMIN	HHSA ANIMAL CONTROL	HHSA DRUG/ALCOHOL	HHSA HEALTH	HHSA KT/AAA	HHSA MENTAL HEALTH	HHSA PUBLIC GUARDIAN
BUILDING USE ALLOWANCE	4,087	57,599	17,588	18,562	---	225,139	2,199	1,124	2,489
EQUIPMENT USE ALLOWANCE	843	29,117	23,705	---	---	28,679	---	---	---
ANNUAL AUDITS	199	117	1,296	40	166	4,331	253	1,844	34
ADP/HR/PR	(1,623)	1,396	(136,964)	954	2,453	70,446	3,952	25,753	3,406
AUDITOR/CONTROLLER	10,363	7,094	82,408	2,385	9,438	241,490	14,482	104,426	3,169
COUNTY ADMINISTRATOR	3,625	2,417	23,436	715	3,000	78,340	4,578	33,365	606
COUNTY COUNSEL	2,168	6,245	(128,118)	1,163	4,873	113,808	7,440	9,962	1,175
DATA PROCESSING	(8,441)	(2,665)	(45,555)	(1,391)	(5,830)	(152,280)	(8,901)	(64,853)	(1,180)
PERSONNEL	776	7,447	98,679	2,172	5,586	160,430	8,999	58,649	7,758
PURCHASING	804	7,840	9,798	299	1,254	32,754	13,066	13,949	254
RMA - COMMUNICATIONS	---	5,718	21,034	12,092	4,369	58,291	3,086	21,330	3,100
RMA - CUSTODIAL	958	---	(66,363)	3,069	(8,211)	(63,665)	10,244	3,458	8,429
RMA - GROUNDS	481	---	814	10	27	1,430	43	355	37
RMA - MAIL/COURIER	(27)	(56)	(740)	---	(1,148)	(2,973)	(362)	(1,027)	(1)
RMA - MAINTENANCE	889	12	(51,597)	3,163	4,938	25,130	3,099	64,733	6,953
RMA - UTILITIES	8,500	---	8,299	222	449	13,083	723	4,798	623
RMA - MOTOR POOL	803	22	707	---	56	3,581	1,628	1,551	157
RMA - PRINTING	(24)	(130)	(2,170)	(80)	(238)	(2,414)	(120)	(993)	(27)
RMA - RADIO	572	12,342	---	---	---	519	819	---	---
TREASURER	7	66	83	2	11	276	110	118	2
ACTUAL COST 2001/2002	24,958	134,581	(143,659)	43,378	21,192	836,395	65,338	278,541	36,985
ROLL FORWARD	73,939	21,471	(227,191)	---	(15,013)	118,541	5,317	64,062	(59,451)
ESTIMATED COST 2003/2004	98,897	156,052	(370,851)	43,378	6,179	954,937	70,654	342,603	(22,467)
ADJUSTMENT	(3,710)	(9,464)	199,296	(17,086)	5,588	119,298	(10,259)	(26,252)	(4,138)
CLAIMABLE COST 2003/2004	95,187	146,587	(171,555)	26,292	11,767	1,074,235	60,395	316,350	(26,605)

FISCAL YEAR 2001/2002
PLAN YEAR 2003/2004

COUNTY OF TULARE, CALIFORNIA
COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

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ALLOCATED COSTS	HHSA SOCIAL SVC.	HHSA VETERANS	INSURANCE	WIB (JTPA-PIC)	LIBRARY	PROBATION ALL OTHER	PROBATION JUVENILE HALL	PROBATION YOUTH FACILITY
BUILDING USE ALLOWANCE	58,883	---	1,329	---	30,669	66,561	370,404	9,873
EQUIPMENT USE ALLOWANCE	---	---	955	---	5,393	---	---	---
ANNUAL AUDITS	22,617	22	45	576	224	978	696	365
ADP/HR/PR	108,054	409	(225)	4,834	2,155	5,255	5,130	(633)
AUDITOR/CONTROLLER	314,907	1,279	4,760	34,176	13,671	70,594	41,031	21,418
COUNTY ADMINISTRATOR	95,725	398	10,149	11,906	5,741	17,160	12,208	6,397
COUNTY COUNSEL	32,568	645	182,127	(126)	4,237	7,451	6,384	3,346
DATA PROCESSING	162,601	(771)	7,059	(702)	(1,295)	(57,143)	(40,647)	(21,309)
PERSONNEL	246,076	931	931	28,083	13,343	39,254	37,548	16,446
PURCHASING	40,023	166	553	23,921	3,367	6,935	4,975	2,613
RMA - COMMUNICATIONS	90,903	1,047	---	13,986	5,382	11,704	210	1,083
RMA - CUSTODIAL	(36,623)	(100)	1,643	(105,614)	(4,919)	(12,902)	23,032	---
RMA - GROUNDS	1,661	4	323	---	2,799	49	---	---
RMA - MAIL/COURIER	(19,773)	(239)	(286)	(2,621)	(833)	(6,487)	(40)	(1)
RMA - MAINTENANCE	39,655	131	923	410	28,608	(4,899)	42,706	25,978
RMA - UTILITIES	20,031	75	2,310	(22,124)	40	(19,598)	45,063	169
RMA - MOTOR POOL	3,616	---	14	141	174	1,423	298	325
RMA - PRINTING	(5,300)	(49)	(14)	(1,921)	(111)	(688)	(224)	(46)
RMA - RADIO	---	---	---	---	---	3,096	1,255	750
TREASURER	6,653	1	5	202	28	58	42	22
ACTUAL COST 2001/2002	1,182,276	3,948	212,600	(14,874)	108,673	128,802	550,071	66,796
ROLL FORWARD	472,929	2,407	302,977	(118,518)	8,685	456,665	4,719	(224,543)
ESTIMATED COST 2003/2004	1,655,205	6,356	515,577	(133,392)	117,357	585,467	554,789	(157,747)
ADJUSTMENT	(256,770)	(98)	(11,971)	137,853	(29,844)	90,914	(71,653)	(6,948)
CLAIMABLE COST 2003/2004	1,398,435	6,258	503,607	4,461	87,513	676,381	483,136	(164,694)

FISCAL YEAR 2001/2002
PLAN YEAR 2003/2004

COUNTY OF TULARE, CALIFORNIA
COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

EXHIBIT A
02/26/2003

<u>ALLOCATED COSTS</u>	<u>PUBLIC DEFENDER</u>	<u>RETIREMENT</u>	<u>RMA ALL OTHER</u>	<u>RMA DESIGN</u>	<u>RMA FLOOD CTRL</u>	<u>RMA PUBLIC TRANSIT</u>	<u>RMA REFUSE</u>	<u>RMA ROADS</u>
BUILDING USE ALLOWANCE	40,126	---	243,368	---	660	726	17,776	36,808
EQUIPMENT USE ALLOWANCE	3,256	678	5,713	---	---	---	---	---
ANNUAL AUDITS	713	68	861	101	---	---	337	829
ADP/HR/PR	3,278	308	8,924	1,158	954	1,090	1,613	2,185
AUDITOR/CONTROLLER	39,959	3,863	91,438	5,643	344	393	20,293	55,693
COUNTY ADMINISTRATOR	12,490	2,878	20,278	2,387	---	598	5,500	12,982
COUNTY COUNSEL	(15,854)	11,152	102,332	14,033	(869)	(962)	(117,434)	112,817
DATA PROCESSING	62,229	(314)	157,744	1,024	118	351	(4,594)	(18,914)
PERSONNEL	20,170	2,327	43,443	2,638	2,172	2,482	18,308	31,807
PURCHASING	955	1,206	32,363	3,518	402	1,106	7,086	46,082
RMA - COMMUNICATIONS	2,804	7,114	7,347	---	---	---	991	3,393
RMA - CUSTODIAL	42,400	---	104,016	5,725	---	(1,220)	(3,495)	5,559
RMA - GROUNDS	2,945	---	8,651	---	22	2	(576)	348
RMA - MAIL/COURIER	(598)	(1,314)	(2,841)	---	---	(39)	(49)	(274)
RMA - MAINTENANCE	36,043	---	48,115	---	33	247	2,323	3,329
RMA - UTILITIES	67,402	---	90,992	---	332	30	(8,793)	5,546
RMA - MOTOR POOL	515	31	1,869	---	---	---	27	16
RMA - PRINTING	(317)	(137)	(475)	---	(2)	(1)	(131)	(104)
RMA - RADIO	---	---	1,258	---	---	955	4,400	16,317
TREASURER	8	10	273	30	3	9	60	388
ACTUAL COST 2001/2002	318,525	27,871	965,670	36,257	4,170	5,767	(56,357)	314,806
ROLL FORWARD	62,921	(2,226)	(83,216)	18,048	11,529	3,208	(162,317)	125,226
ESTIMATED COST 2003/2004	381,447	25,644	882,454	54,305	15,699	8,974	(218,674)	440,031
ADJUSTMENT	(212,043)	18,759	(40,229)	(6,749)	(504)	(325)	9,897	(15,215)
CLAIMABLE COST 2003/2004	169,403	44,404	842,224	47,556	15,195	8,649	(208,777)	424,817

FISCAL YEAR 2001/2002
PLAN YEAR 2003/2004

COUNTY OF TULARE, CALIFORNIA
COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

EXHIBIT A
02/26/2003

ALLOCATED COSTS	SHERIFF	SHERIFF	SHERIFF	TAX	TRIAL COURTS		ALL	TOTAL
	COUNTY JAIL	COURT SECURITY	CORONER	COLLECTOR	COURT'S	COUNTY'S	OTHERS	
BUILDING USE ALLOWANCE	(1,295,031)	2,573	19,104	8,566	397,571	—	2,105,390	2,747,713
EQUIPMENT USE ALLOWANCE	6,363	—	64,789	831	—	2,046	—	207,694
ANNUAL AUDITS	2,313	354	2,383	78	—	1,253	570	47,668
ADP/HR/PR	(3,722)	5,450	10,689	975	12,620	258	(5,582)	167,960
AUDITOR/CONTROLLER	131,842	20,203	145,993	4,824	12,833	11,218	45,929	1,891,011
COUNTY ADMINISTRATOR	34,213	5,229	35,249	3,860	269	20,329	10,889	555,114
COUNTY COUNSEL	(4,915)	8,352	11,649	12,736	207	12,214	(95,943)	487,254
DATA PROCESSING	(25,127)	(14,137)	(246,831)	199,075	(147,384)	12,321	22,824	434,220
PERSONNEL	79,129	12,412	92,317	4,965	3,609	1,086	—	1,248,729
PURCHASING	11,357	1,709	11,810	1,156	151	13,217	1,658	326,888
RMA - COMMUNICATIONS	3,746	—	89,431	489	42,017	544	8,717	458,690
RMA - CUSTODIAL	21,777	1,909	(14,159)	1,647	(42,212)	56,800	144,063	153,237
RMA - GROUNDS	7,045	301	(5,534)	207	—	1,405	25,599	61,839
RMA - MAIL/COURIER	(525)	—	(2,554)	(5,696)	(11,678)	(77)	(1,061)	(109,400)
RMA - MAINTENANCE	68,610	4,752	128,329	7,585	160	38,447	134,296	794,989
RMA - UTILITIES	49,833	5,902	103,760	(2,828)	—	(115,879)	401,734	876,228
RMA - MOTOR POOL	3,655	—	15,520	65	5	—	1,130	45,915
RMA - PRINTING	(170)	—	(1,317)	(139)	(2,067)	(36)	(446)	(23,427)
RMA - RADIO	1,499	—	42,230	—	—	—	585	92,748
TREASURER	96	14	100	10	221	111	25	9,302
ACTUAL COST 2001/2002	(908,011)	55,023	502,958	238,408	266,322	55,258	2,800,377	10,474,373
ROLL FORWARD	(2,120,878)	(43,351)	180,910	91,298	(924,453)	526,147	1,712,544	743,127
ESTIMATED COST 2003/2004	(3,028,889)	11,673	683,868	329,706	(658,131)	581,404	4,512,921	11,217,500
ADJUSTMENT	1,164,686	1,272	(57,755)	(177,524)	161,159	6,474	(737,440)	(756,419)
CLAIMABLE COST 2003/2004	(1,864,203)	12,945	626,113	152,183	(496,972)	587,878	3,775,481	10,461,081